

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 1062 - SB 1048

February 22, 2019

SUMMARY OF BILL: Reduces, from 90 to 60 days, the time period in which a dealer may take as a credit on its state sales and use tax return, such taxes refunded to consumers, but not yet remitted to the Department of Revenue (DOR).

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Based on information provided by the DOR, this legislation will have no significant impact on collections of state or local sales and use tax.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is fluid and cursive.

Krista Lee Carsner, Executive Director

/jdb

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